## **IN THE CLAIMS:**

1. (Currently Amended) A hydrophilic polyurethane foam dressing for a wound filler, which is applied to a burn and a deep wound, comprising:

a hydrophilic foam comprising:

a plurality of open cells with a diameter of 50 to 400 um; and

a plurality of pores with a diameter of 10 to 80 um composed of a plurality of open cells and pores, characterized in that said dressing is a filling type of foam dressing which is filled into the deep wound and then used as a wound filler and has a density of 0.1 to 0.32 g/cm<sup>3</sup>, the average diameter of said open cells is 80 to 400 um and the average diameter of said pores is 30 to 80 um.

- 2. (Canceled).
- 3. (Currently Amended) A method of manufacturing a hydrophilic polyurethane foam dressing for a wound filler, which is applied to a burn and a deep wound, comprising: composed of a plurality of open cells and pores, including:

mixing and agitating 40 to 75 wt% polyurethane prepolymer, 15 to 45 wt% foaming agent, 5 to 35 wt% crosslinking agent, and 0.5 to 15 wt% additive containing a surfactant, a moisturizing agent, and a pigment;

injecting a resulting mixture into a mold; and

foaming the resulting mixture in the mold thereby having a density of 0.1 to 0.32 g/cm<sup>3</sup>, the average diameter of said open cells being 80 to 400µm and the average diameter of said pores being 30 to 80µm.